



सत्यमेव जयते

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## EXTRAORDINARY

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

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#### PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made  
by the Government of Gujarat under the Gujarat Acts

#### FINANCE DEPARTMENT

#### NOTIFICATION

No. 07/2024-State Tax(Rate)

Sachivalaya, Gandhinagar, 10<sup>th</sup> October, 2024

#### GUJARAT GOODS AND SERVICES TAX ACT, 2017.

**No.(GHN-41)/GST-2024/S.9(1)(61)/GST Cell:-** In exercise of the powers conferred by sub-section (1), sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Gujarat Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Gujarat, Finance Department No.(GHN-32)GST-2017/S.9(1)(2)-TH dated the 30<sup>th</sup> June, 2017 being Notification No. 11/2017-State Tax (Rate), namely:-

1. In the said notification, in the Table, against serial number 8,

- (i) after item (iva) and the entries relating thereto in columns (3), (4) and (5), the following item and entries relating thereto in columns (3), (4) and (5) shall be inserted, namely: -

(3)	(4)	(5)
“(ivb) Transportation of passengers, with or without accompanied baggage, by air, in a helicopter on seat share basis.	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken. [Please refer to clause (iv) of paragraph 4 relating to Explanation].”

- (ii) in column (3), in item (vii), after the brackets and figures “(iva),”, the brackets and figures “(ivb),” shall be inserted.

2. This notification shall come into force with effect from the 10<sup>th</sup> day of October, 2024.

By order and in the name of the Governor of Gujarat,

**DR. NISARG JOSHI,**  
Deputy Secretary to Government.

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